

Tara Jensen & Tim Miller  
Road and Bridge Department

SUBJECT: Infrastructure Tracking

After speaking to the auditors at Anderson ZurMuehlen and due to discrepancies with the infrastructure reporting in the past years, we will be changing the process of how we track infrastructure. This will make it easier at the end of the fiscal year to balance. It will also make auditing at year end more efficient.

Going forward I would like to do the following:

- Finance and Road & Bridge will reconcile projects monthly to make sure we are balancing on all sides. To do this I will need the following information monthly:
  - a. Finance is going to pull the GL for Road & Bridge accounts and track project costs on our end. To do so efficiently and effectively finance will need the project number in the description of the requisitions that are for a project. Finance will also need an updated list of project numbers and names. This can be monthly or as they come in.
  - b. Finance will need labor and equipment costs broken down by each project sent to me. I edited the spreadsheets that are usually sent at the end of every fiscal year to be how I wanted it and sent it to Tara Jensen. This will need to be filled out monthly with the month's information and total cost of the project to date. Finance will need this information by the 15<sup>th</sup> of the following month.
  - c. After we receive the information in A & C, finance will update our spreadsheet to reconcile with the Road & Bridge department. Any discrepancies will need to be corrected ASAP.

As of February 1<sup>st</sup>, 2021, this is the process that will be taken to prevent any future discrepancies. It is subject to change if need be. Please contact me with any questions or concerns about the process.

Thanks,

Tatyana Edgell